

# Extended TDY Guidelines

## Office of the Chief Financial Officer

June 26, 2006



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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

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## **1.0 INTRODUCTION**

The information provided in this document is for the purpose of counseling and paying NASA travelers who are on extended TDY for the Agency. It provides a consistent approach to ensure that all Agency travelers are paid by the same guidelines and that the FMR and FTR are adhered to.

### **1.1 Point of Contact**

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## 2.0 DEFINITIONS

Extended TDY: TDY longer than 30 days

- Short Term Extended TDY: TDY between 31 and 120 days
  - 65% of per diem for assignment location (rounded up to the nearest dollar)
  - Reimbursement begins at 12:01 a.m. on day after arrival at extended TDY location ([FMR 301-11.201 \(2a\)](#))
- Long Term Extended TDY: More than 120 days
  - 55% of per diem for assignment location (rounded up to the nearest dollar)
  - Reimbursement begins at 12:01 a.m. on day after arrival at extended TDY location ([FMR 301-11.201 \(2b\)](#))
- “Reduced Rate” is the flat rate allowed for each full day at extended TDY location. Individuals that are on Short or Long-Term Extended TDY assignments will be reimbursed 65 or 55 percent of the maximum per diem rate established by GSA for that location, rounded up to the nearest dollar. This calculation is valid irrespective of the daily lodging rate for the area, assuming that it does not exceed the rate of conventional lodging (i.e. hotel). Therefore if an individual is able to secure accommodations that are less than the established per diem for a particular area, they may apply the difference to other expenses that occur incident to their TDY assignment. ([FMR 301-11.203](#))
- “Daily Fixed Lodging Costs” are used on monthly vouchers when the traveler is on annual leave for more than ½ day, return to PDS, or on secondary travel.

## 1.2 Reduced Rate Example

Locality	Rate	Short Term (65%)	Long Term (55%)
Washington DC (HQ)	\$244.00	\$159.00	\$135.00
Cocoa Beach, FL (KSC)	\$142.00	\$93.00	\$79.00
Houston, TX (JSC)	\$151.00	\$99.00	\$84.00
Huntsville, AL (MSFC)	\$110.00	\$72.00	\$61.00

## 2.0 ALLOWABLE EXTENDED TDY ALLOWANCES

- Rental of a furnished one bedroom or efficiency apartment
- If not furnished, appropriate and necessary furniture can be rented
- Connection, use, and disconnection of utilities
- Basic telephone usage fee (no long distance)
- Basic cable TV service (no premium channels)
- Internet service
- Cost of reasonable fees for cleaning service if not included in lodging charge
- Dry Cleaning
- Metro fare/mileage to TDY location from lodging (may be reimbursed if rental car is not authorized)
- Excess baggage not to exceed 350 lbs. and baggage should be transported in manner most cost effective to Agency
- Non-refundable deposits on lodging
- Fees incurred as a result of breaking a lease as long as extended TDY is cancelled by NASA
- If authorized, trips to home center every 3 weeks

[\(FMR 301-11.213\)](#)

## 2.1 Unique Expenditures

- Required usage fee (i.e., gym, pool, etc.) should be included in fixed lodging cost
- Required garage fee should be included in fixed lodging cost

## 3.0 FIXED LODGING COSTS

- Fixed Lodging Costs are determined by adding all allowable lodging expenses and dividing by the number of days in the month. Travelers are required to submit receipts for lodging, furniture rental, utilities and any other expense over \$75 with each claim.
- Reimbursement allowances include
  - An efficiency or one bedroom furnished apartment
  - Or if not applicable, an unfurnished efficiency or one bedroom apartment plus the rental of appropriate and necessary furniture
- The following expenses are also included in the lodging and for computing a daily lodging rate when purchased on a weekly or monthly basis:
  - Monthly telephone use fee (does not include installation and long distance calls)
  - Basic cable TV service
  - Cost of reasonable maid service and cleaning charges
  - Internet Services

[\(FMR 301-11.216\)](#)

Fixed Costs are determined by adding all monthly lodging expenses and dividing by the number of days in the month. The chart below can be used to help calculate Daily Fixed Lodging Cost.

Expense Type	Monthly Cost	Notes
Rent (1 BR unfurnished)	\$	
Furniture Rent	\$	
Electric	\$	Use monthly bill or average bill
Basic Cable	\$	Use monthly bill-no premium cable channels
Basic Phone	\$	Use monthly bill – no long distance



Internet Service	\$	Use monthly bill or average bill
Water/Sewer	\$	Use monthly month bill or average bill
Trash	\$	Use monthly bill
Gas	\$	Use monthly bill
Other (specify)	\$	Specify other fixed expenses (no meals or incidentals)
Total Monthly Cost	\$	Total of above expenses
Daily Fixed Cost	\$	Divide month by 30 (~avg. days/month)

## 4.0 ENROUTE TRANSPORTATION

- The authorized modes of transportation in order of preference for travel between the permanent duty station and the extended TDY station are:
  - (1) Common Carrier
  - (2) Privately-owned vehicle (POV)
  - (3) Rental Car (last resort)
- Travel Authorization should indicate the preferred mode of transportation per [FMR 301-11.208, 301-11.209 and 301-11.210](#).

## 5.0 LODGING ENROUTE

- If the authorized mode of transportation is POV:
  - A minimum of 300 miles must be driven per day to receive per diem for that day ([FTR 302-4.201](#))
  - The first day of travel, employee is entitled to payment of 75% of M&IE at the location where traveler spent the night
  - If no lodging is required on the first day of travel, employee is entitled to payment of 75% of M&IE at the destination, provided traveler is in a travel status for more than 12 hours
  - For each full day of travel an employee is in a travel status and lodging is required, they are entitled to payment of full per diem for the locality where they spent the night

- For each full day of travel an employee is in a travel status and lodging is NOT required, they are entitled to the per diem allowance at the destination M&IE rate.
- For the day of arrival at the extended TDY station, the per diem allowance will be the same as a full calendar day of enroute travel.
- Day after arrival at extended TDY location begins payment of reduced per diem for that location. ([FMR 301-11.207](#))
- POV authorized if cost advantageous to the government, if not then constructive required.
- If authorized mode is common carrier:
  - On the day of travel, the traveler will be paid 75% of M&IE plus lodging NTE allowable lodging rate for extended TDY location. For example, 75% of M&IE rate for Washington DC is = \$64.00 x 75% = \$48.00 plus cost of lodging NTE \$180.00 equals a maximum of \$228.00 for travel day.

## 5.1 Short Term TDY Enroute Example

Washington DC is the extended TDY location. Traveler has been authorized to drive his POV from his PDS at MSFC to Headquarters. Traveler spent the night in Kingsport, TN (approximately 400 miles from MSFC) then traveled on to the extended TDY location the following day.

**Quick Tip**  
An asterisk (\*) in the Special column indicates that a condition has been selected in the Advanced Lodging/M&IE window. [more](#)

For this Document you can:  
**Reset All** Lodging and M&IE expenses  
**Back** **Continue**

Currency: U.S. Dollar

Date	Reset	Replicate	Ldg Cost	Ldg Allowed	M & IE Allowed	Per Diem Rate	Special
05/01/06			60.00	60.00	29.25	60.00 / 39.00	
05/02/06			180.00	118.00	64.00	118.00 / 41.00	*
05/03/06			118.00	118.00	41.00	118.00 / 41.00	
05/04/06			118.00	118.00	41.00	118.00 / 41.00	
05/05/06			118.00	118.00	41.00	118.00 / 41.00	
05/06/06			118.00	118.00	41.00	118.00 / 41.00	
05/07/06			118.00	118.00	41.00	118.00 / 41.00	
05/08/06			118.00	118.00	41.00	118.00 / 41.00	
05/09/06			118.00	118.00	41.00	118.00 / 41.00	

Please select a traveler

Lodging plus 75% M&IE at enroute TDY location and on first day at extended TDY location. Fixed lodging cost begins on day after arrival at extended TDY location.

Traveler flies to the extended TDY location:

**Quick Tip**  
An asterisk (\*) in the Special column indicates that a condition has been selected in the Advanced Lodging/M&IE window. [more](#)

For this Document you can:  
**Reset All** Lodging and M&IE expenses  
**Back** **Continue**

Currency: U.S. Dollar

Date	Reset	Replicate	Ldg Cost	Ldg Allowed	M & IE Allowed	Per Diem Rate	Special
05/01/06			180.00	180.00	48.00	180.00 / 64.00	
05/02/06			118.00	118.00	41.00	118.00 / 41.00	
05/03/06			118.00	118.00	41.00	118.00 / 41.00	
05/04/06			118.00	118.00	41.00	118.00 / 41.00	
05/05/06			118.00	118.00	41.00	118.00 / 41.00	
05/06/06			118.00	118.00	41.00	118.00 / 41.00	
05/07/06			118.00	118.00	41.00	118.00 / 41.00	
05/08/06			118.00	118.00	41.00	118.00 / 41.00	
05/09/06			118.00	118.00	41.00	118.00 / 41.00	

Please select a traveler

75% M&IE plus full lodging allowed on day of arrival at extended TDY location

## 6.0 EXCESS BAGGAGE

When a travel assignment is 30 days or longer, travelers may be authorized 350 lbs., or the carrier's minimum weight not to exceed 1,000 lbs. Justification must be in connection with the extended TDY assignment and transportation of baggage must be in the manner most cost-effective to the Agency ([FMR 301-11.225](#))

- When driving:
  - Travelers may ship (UPS/Fed Express, etc.) ground service up to 350 lbs. in addition to what they can carry in their POV, if authorized.
  - Travelers may rent a trailer (U-Haul, etc.) to carry any additional items to the extended TDY location. However, a cost comparison is required from the traveler showing that renting a truck is more advantageous to the government than the cost of airfare plus excess baggage or POV plus shipment of 350 lbs.
- When flying:
  - Excess baggage is allowed up to 350 lbs. or the carrier's minimum weight not to exceed 1,000 lbs.

## 7.0 RENTAL CAR AUTHORIZATION

An employee, who has been authorized use of a POV on a personal preference basis, or as advantageous to the Government, can be authorized use of a rental car. However it must be justified as advantageous to the Government and not merely a personal convenience. This applies to both the extended TDY site and when the employee returns to the permanent duty station on official business. An employee should never be authorized a rental car at the TDY site because the family accompanied the employee who needs use of the POV. ([FMR 301-11.211](#))

## 8.0 CASH ADVANCE

- The government issued travel charge card should be used whenever possible for cash advances
- Issuance of EFT cash advance should be issued on a case-by-case basis based on Center policy since not all Center's authorize cash advances.
- If an EFT cash advance is issued, Centers must notify the NSSC of travelers name, the travel authorization number, and amount of the advance

- Cash advances must be authorized on travel orders
- The maximum amount of a cash advance is for 45 days at the reduced rate (Example: DC area \$159 x 45 = \$7,155)
- Beginning on the second monthly voucher, equal deductions will be made to reclaim the advance
  - Example: \$3,000 EFT cash advance issued and extended TDY period is 1 year. Beginning on the 2nd monthly voucher, \$300 will be deducted from the reimbursement to ensure that all \$3,000 is paid by the last monthly voucher.

[\(FMR 301-71.305\)](#)

## **9.0 FILING TRAVEL VOUCHERS**

Vouchers should be filed monthly. [\(FMR 301-52.7\)](#)

- Vouchers covering expenses incurred on initial start up may be filed before the first monthly voucher. These expenses could include: non-refundable lease deposit, deposits required for furniture rental, utilities, etc.

Travelers will receive:

- The reduced rate for each day at the extended TDY location
  - To receive the reduced rate for the weekend travelers must be in a 'work' status on Friday afternoon and Monday morning. Also, to receive the reduced rate for days annual leave is taken, travelers must work more than ½ of the normal work day.
- The Fixed Lodging Costs for every day of annual leave and/or secondary travel

Travelers should:

- Submit a voucher on a monthly basis
- Submit a copy of signed lease agreement with the 1st monthly voucher
- Submit a copy of utility bills as soon as they are received
- Submit a copy of any receipts for items over \$75.00
- Submit a copy of all monthly expenditures as noted under Section 4.0

**NOTE: VOUCHERS MAY BE HELD UNTIL ALL REQUIRED DOCUMENTATION IS RECEIVED**

## 10.0 CLAIMING REIMBURSEMENT ON WEEKENDS

Traveler is paid full extended TDY rate for weekends as long as they are not in a leave status both Friday afternoon and Monday morning. For example, if a traveler takes annual leave for 4 hours Friday afternoon and 4 hours Monday morning, they will only be paid Daily Fixed Lodging Costs for Saturday and Sunday.

## 11.0 IF SPOUSE IS ON DETAIL TOO

If two employees (spouse) are on extended TDY:

- One will receive the reduced per diem rate (55% or 65%)
- The other will receive 75% of the M&IE (rounded up to the nearest whole dollar)
- Mr. & Mrs. Jones are on Short Term TDY to MSFC in Huntsville, AL. Mr. Jones would receive 65% of the reduced per diem rate = \$72.00. Mrs. Jones would receive 75% of the M&IE (\$44 x 75% = \$33.00)

If no lodging is required (i.e., staying with friends or family)

- Travelers will be reimbursed 55% or 65% of the M&IE rate (rounded up to the nearest whole dollar)

*There is no authority for NASA to pay per diem expenses for any family members who are not NASA employees at the extended TDY site. An employee who decides to take family members along on the extended TDY assignment should be prepared to pay for all their related expenses. [\(FMR 301-11.213\)](#)*

## 12.0 SECONDARY TRAVEL

When a traveler is on extended TDY and is requested to perform TDY at another location (other than their permanent duty station), this is considered Secondary Travel.

- Fixed lodging cost should be authorized at the extended TDY location, while on secondary travel travelers cannot claim M&IE at the extended TDY location.
- Travelers will receive the Fixed Lodging Costs on their monthly extended TDY voucher for the days they were on secondary travel.
- Monthly extended TDY vouchers should have the secondary travel dates and authorization number annotated in the comments section.
- Secondary travel voucher and monthly extended TDY vouchers should be compared to ensure there is no overlap in payment of expenses.

When NASA travelers perform secondary travel they are reimbursed at a rate that will cover the average daily fixed cost at the extended TDY location plus the expenses related to the TDY travel. [\(FMR 301-11.218\)](#)

## 12.1 Secondary Travel Example

Traveler is on short term extended TDY to Headquarters. Traveler has been authorized to travel to KSC for a meeting from 5/15/06 through 5/19/06. The lodging and M&IE expenses on the extended TDY voucher would be shown as:

Days of secondary TDY to KSC \$0.00 M&IE and fixed lodging costs

Date	Amount	Disbursement Type	Amount	Disbursement Type	Amount	Disbursement Type	Amount
05/08/06	118.00	118.00	41.00	118.00 / 41.00			
05/09/06	118.00	118.00	41.00	118.00 / 41.00			
05/10/06	118.00	118.00	41.00	118.00 / 41.00			
05/11/06	118.00	118.00	41.00	118.00 / 41.00			
05/12/06	118.00	118.00	41.00	118.00 / 41.00			
05/13/06	118.00	118.00	41.00	118.00 / 41.00			
05/14/06	118.00	118.00	41.00	118.00 / 41.00			
05/15/06	118.00	118.00	0.00	118.00 / 41.00 *			
05/16/06	118.00	118.00	0.00	118.00 / 41.00 *			
05/17/06	118.00	118.00	0.00	118.00 / 41.00 *			
05/18/06	118.00	118.00	0.00	118.00 / 41.00 *			
05/19/06	118.00	118.00	0.00	118.00 / 41.00 *			
05/20/06	118.00	118.00	41.00	118.00 / 41.00			
05/21/06	118.00	118.00	41.00	118.00 / 41.00			
05/22/06	118.00	118.00	41.00	118.00 / 41.00			
05/23/06	118.00	118.00	41.00	118.00 / 41.00			
05/24/06	118.00	118.00	41.00	118.00 / 41.00			
05/25/06	118.00	118.00	41.00	118.00 / 41.00			

Include a note in the Comments section:

Include secondary TDY destination, TA number and travel dates in Comments

Disbursement Type	Amount
Amount Claimed	4,975.00
Non-Reimbursable Expenses	0.00
Advance Applied	0.00
Pay To Charge Card	0.00
Pay To Traveler	4,975.00

**Enter Comments**

Separate travel authorized to KSC - TA 76-\*\*\*\*\* from 5/15/06 through 5/19/06. KSC will reimburse traveler for separate travel. Traveler is claiming lodging expenses only at the extended TDY location.

**Document Status**



## 13.0 LEAVE

### Annual Leave

- Travelers will only receive fixed lodging costs on their monthly voucher if they take ½ or more of any work day
- Travelers will only receive fixed lodging costs on non-work days if they are in a 'leave status' at the ending of the work day before and the beginning of the work date after non-work days ([FMR 301-11.226](#))

### Sick Leave

- If travelers take sick leave, they will receive the regular extended TDY rate ([FTR 301-30.4](#))

### 13.1 Leave Example

Traveler works 3 hours on Friday (5/26) and takes annual leave through Tuesday (5/30). Traveler returns to work on Wednesday (5/31). The monthly voucher should look like this:

powered by Galco Information Network

Travel Manager® 8.2

Document Preparation

Setup Reports Logout Help

Date	Per Diem	Lodging	M&IE	Fixed Lodging	Total
05/18/06	118.00	118.00	41.00		118.00 / 41.00
05/19/06	118.00	118.00	41.00		118.00 / 41.00
05/20/06	118.00	118.00	41.00		118.00 / 41.00
05/21/06	118.00	118.00	41.00		118.00 / 41.00
05/22/06	118.00	118.00	41.00		118.00 / 41.00
05/23/06	118.00	118.00	41.00		118.00 / 41.00
05/24/06	118.00	118.00	41.00		118.00 / 41.00
05/25/06	118.00	118.00	41.00		118.00 / 41.00
05/26/06	118.00	118.00	0.00		118.00 / 41.00 *
05/27/06	118.00	118.00	0.00		118.00 / 41.00 *
05/28/06	118.00	118.00	0.00		118.00 / 41.00 *
05/29/06	118.00	118.00	0.00		118.00 / 41.00 *
05/30/06	118.00	118.00	0.00		118.00 / 41.00 *
05/31/06	118.00	118.00	41.00		118.00 / 41.00
06/01/06	118.00	118.00	41.00		118.00 / 41.00
06/02/06	0.00	0.00	41.00		118.00 / 41.00
06/03/06	0.00	0.00	41.00		118.00 / 41.00
06/04/06	0.00	0.00	41.00		118.00 / 41.00

Please select a traveler

Internet

Annual leave 5/26 through 5/30 = \$0.00 M&IE and fixed lodging cost

Enter FIXED costs in the lodging field

Enter \$0 in the M&IE field

Return to normal per diem breakdown after traveler returns from TDY or leave

## **14.0 TRAVEL TO PERMANENT DUTY STATION**

- Authorized trips home an average of every 3 weeks, NTE 17 trips per a one year assignment or the prorated equivalent rounded down for trips of a lesser duration. For example, a six month assignment should not exceed 8 trips. (Note: The FMR will be changed to reflect this clarification in the next update of Volume 12.)
- On day of departure from extended TDY location and on day of return to extended TDY location, traveler is entitled to 75% M&IE plus fixed lodging at the extended TDY location.
- No per diem (lodging or M&IE) is paid at the home center.
- Travelers will receive fixed lodging costs on their monthly voucher for the days they were at their home center. ([FMR 301-11.221](#))

## **15.0 CENTER'S RESPONSIBILITIES**

- Prepare and counsel employee on authorized expenditures for extended TDY
- Assure sufficient funding is in place
- Assure available funds are not expiring prior to end of TDY. For example TDY period is from June 1, 2006 through November 1, 2006 and is obligated with FY05 funds. The FY05 funds will expire on September 30, 2006 and will not be available to pay traveler for October voucher.

## **16.0 FOREIGN EXTENDED TDY**

- For TDY assignments of more than 30 days and not more than 120 days, the traveler will be reimbursed 65% of the maximum per diem rate established by the State Department for that location, rounded up to the nearest dollar.
- For long term extended TDY assignments of more than 120 days, the traveler will be reimbursed 55% of the maximum per diem rate established by the State Department for that location, rounded up to the nearest dollar. ([U.S. Department of State Foreign Per Diem Rates](#))

## **17.0 WHEN SHORT TERM EXTENDED TDY TURNS INTO LONG TERM EXTENDED TDY**

- If during regular travel of 30 days or less, NASA management decides that the duration of the assignment will exceed an additional 30 days, or if a second extension is authorized, the reimbursement rate change will be effective on the date the authorizing official makes the determination that an extension is required. ([FMR 301-11.204](#))
- If during a short term assignment of 120 days or less, NASA management decides that the duration of the assignment will exceed 120 days, the reimbursement rate change will be effective on the date the authorizing official makes the determination that an extension is required. ([FMR 301-11.206](#))

## **18.0 TRAVEL THAT EXTENDS OVER ONE YEAR**

Returning to the PDS and creating a new set of orders to return to the same extended TDY location does not circumvent the fact that the extended TDY is taxable if the total from both sets of authorizations exceed one year.

If the extended TDY is realistically expected to last for more than one year, whether or not it actually lasts for more than one year the IRS considers this to be an indefinite assignment. A series of assignments to the same location, all for short periods but that together cover a long period, may be considered an indefinite assignment. Travelers are required to include in their income any travel reimbursements they receive when the extended TDY becomes an indefinite assignment. ([IRS Publication 463](#))

## **19.0 INCOME TAX REIMBURSEMENT ALLOWANCE (ITRA)**

Per IRS Publication 463, long term assignments in excess of one year are considered to be income by the IRS and NASA is obligated to report all reimbursements as income to the employee from the point it can be reasonably determined that the assignment will exceed 365 days. ([FMR 301-11.201](#))

When it has been determined that travel will extend over 365 days, the NSSC will be notified so they may begin deducting federal taxes from the subsequent monthly vouchers. The amount of deduction is determined by the IRS for all taxable reimbursements. This information is then forwarded to DOI and must also be sent to the traveler for filing of their ITRA.

The attached worksheet will be utilized by the NSSC to report tax deductions for extended TDY to DOI.



## **Appendix A – Acronyms and Abbreviations**

DOI	Department of the Interior
EFT	Electronic Funds Transfer
FMR	Financial Management Requirements
FTR	Federal Travel Regulations
FY	Fiscal Year
GRC	Glenn Research Center
HQ	Headquarters
IRS	Internal Revenue Service
ITRA	Income Tax Reimbursement Allowance
JSC	Johnson Space Center
KSC	Kennedy Space Center
M&IE	Meals and Incidental Expenses
MSFC	Marshall Space Flight Center
NSSC	NASA Shared Services Center
NTE	Not to Exceed
OCFO	Office of the Chief Financial Officer
PDS	Permanent Duty Station
POV	Privately Owned Vehicle
TDY	Temporary Duty